



**STATE OF NEVADA
DEPARTMENT OF TAXATION**

Web Site: <http://tax.nv.gov>

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

STEVE SISOLAK
Governor
JAMES DEVOLLD
Chair, Nevada Tax Commission
MELANIE YOUNG
Executive Director

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

Monthly Stats Report – March 4, 2021

TAXATION REVENUE STATISTICS – December 2020

Taxable Sales by County

The Nevada Department of Taxation released statewide taxable sales for December 2020, which total \$6,104,824,670. That represents a decline of 6.9 percent over December 2019. Nine of Nevada's 17 counties recorded increases.

County	Taxable Sales	% Change (year-over-year)	County	Taxable Sales	% Change (year-over-year)
Clark	\$ 4,188,300,956	▼ -12.9	Churchill	\$ 50,641,904	▲ 41.0
Washoe	\$ 1,091,056,103	▲ 16.8	White Pine	\$ 32,858,289	▼ -12.4
Elko	\$ 142,359,440	▼ -0.8	Lander	\$ 27,554,293	▼ -10.1
Carson	\$ 140,607,171	▲ 15.8	Eureka	\$ 27,523,882	▲ 20.7
Douglas	\$ 93,172,632	▲ 10.2	Pershing	\$ 18,151,647	▲ 46.3
Nye	\$ 73,328,708	▼ -7.9	Mineral	\$ 6,589,525	▼ -45.0
Storey	\$ 70,606,005	▼ -26.7	Lincoln	\$ 3,851,888	▲ 1.1
Lyon	\$ 69,203,622	▲ 12.5	Esmeralda	\$ 3,244,062	▲ 103.9
Humboldt	\$ 65,774,543	▼ -8.4			
			Statewide	\$ 6,104,824,670	▼ -6.9

Taxable Sales by Industry Sector

Six of the state's ten largest industry sectors saw year-over-year growth in December 2020.

Industry Sector	Taxable Sales	% Change (year-over-year)
Food Services and Drinking Places	\$ 635,936,374	▼ -41.3
Motor Vehicle and Parts Dealers	\$ 632,627,155	▼ -1.4
General Merchandise Stores	\$ 630,942,500	▼ -0.1
Nonstore Retailers	\$ 543,492,970	▲ 27.2
Merchant Wholesalers, Durable Goods	\$ 475,461,128	▲ 10.6
Clothing and Clothing Accessories Stores	\$ 366,570,747	▼ -24.4
Building Material and Garden Equipment and Supplies	\$ 277,434,077	▲ 24.0
Food and Beverage Stores	\$ 243,510,905	▲ 12.1
Miscellaneous Store Retailers	\$ 188,699,546	▲ 13.6
Professional, Scientific, and Technical Services	\$ 188,621,572	▲ 10.5

Monthly Sales Tax Revenue Collections – December 2020

Total Sales Tax Collections:*	\$489,384,734
Percentage increase/decline:	6.3% decline from December 2019
Deposited to General Fund:**	\$124,039,720
Percentage increase/decline:	8.4% decline from December 2019

* This includes revenue from the state two percent Sales Tax rate, the Local School Support Tax, the Basic City-County Relief Tax, the Supplemental City-County Relief Tax, and all local county option taxes.

** Includes commissions which are a portion of Local School Support Tax, Basic City-County Relief Tax, Supplemental City-County Relief Tax and local option taxes that vary by county.

Monthly Excise Tax Revenue Collections – December 2020

Monthly excise tax collections totaled \$32,345,010 in December. For the taxes below, the fiscal year-to-date percentage changes represent the change in the first half of Fiscal Year 2021 from the first half of Fiscal Year 2020.

Excise Tax	Monthly Revenue	% Change (fiscal year-to-date)
Cigarette Tax	\$ 11,594,736	▼ -6.3
Retail Marijuana Tax	\$ 6,862,170	▲ 33.9
Wholesale Marijuana Tax	\$ 6,103,572	▲ 32.2
Liquor Tax	\$ 4,090,732	▼ -12.7
Other Tobacco Products Tax	\$ 2,511,576	▲ 66.8
Transportation Connection Tax	\$ 925,200	▼ -59.9
Tire Tax	\$ 157,858	▼ -1.6
Live Entertainment Tax	\$ 99,166	▼ -95.9

Quarterly Tax Revenue Collections – Second Quarter, Fiscal Year 2021

Quarterly tax collections, including the Modified Business Tax, totaled \$339,798,864 in the second quarter of Fiscal Year 2021. For the taxes below, the fiscal year-to-date percentage changes represent the change in the first half of Fiscal Year 2021 from the first half of Fiscal Year 2020.

Tax Type	Quarterly Revenue	% Change (fiscal year-to-date)
Modified Business Tax	\$ 183,613,186	▲ 0.7
Insurance Premium Tax	\$ 112,689,710	▲ 4.1
Real Property Transfer Tax	\$ 32,505,964	▲ 4.2
Short Term Car Lease	\$ 10,436,566	▼ -39.2
Bank Branch Excise Tax	\$ 553,438	▼ -8.9

Media Contact: Eden Collings

(775) 684-2199

ecollings@tax.state.nv.us